



December 4, 2020

To: Community Living Assistance and Support Services Case
Management Agency and Direct Services Agency Providers
Day Activity and Health Services Providers
Deaf-blind Multiple Disabilities Providers
Home and Community-based Services Providers
Intermediate Care Facilities for Individuals with an Intellectual
Disability or Related Conditions Providers
Nursing Facility Providers
Primary Home Care Providers
Residential Care Providers
Texas Home Living Providers
STAR+PLUS Providers

Subject: Information Letter No. **XX-XX** 2020 Cost/Accountability Report
and 2021 Accountability Report Training Information

This letter is to notify providers of the training schedule for the 2020
Cost/Accountability Report and 2021 Accountability Report.

All cost report training is offered via webinar. Beginning in 2019, there will
not be separate initial and refresher training webinars, nor will there be
separate webinars for the cost and accountability reports. Each webinar will
provide training credit for all preparers for both the cost and accountability
reports for a two-year period. The specific schedule for required cost report
training is below.

A preparer must complete the appropriate webinar to be able to submit a cost
or accountability report. Upon completion of the appropriate webinar,
preparers will be given the appropriate credit to submit a cost or
accountability report in the State of Texas Automated Information Reporting
System (STAIRS), which is the web-based data collection tool used to submit
cost and accountability reports. There are no certificates issued at the
completion of a webinar training since training credit is electronically stored in
STAIRS.

COST REPORT AND ACCOUNTABILITY REPORT TRAINING

The 2020 Cost/Accountability Report and 2021 Accountability Report training webinar sessions will provide in-depth discussions of the Cost Determination Process Rules, including the cost determination process, the cost-reporting process, accrual accounting, direct costing, employee benefits/insurance, depreciation, related-party transactions and documentation requirements. The training will also include information specific to each program, providing an opportunity to focus on program expertise and cost-reporting issues specifically related to the program. The training webinar sessions will also include instruction on entering data in STAIRS.

Upon successful completion of a 2020 Cost/Accountability Report and 2021 Accountability Report training webinar session for a specific program, preparers will be awarded credit and will be able to submit a 2020 Cost/Accountability Report and a 2021 Accountability Report for the specific program.

COST REPORT REFORM AND COST REPORT TRAINING

Beginning with the 2018 cost reports, the Health and Human Services (HHSC) Provider Finance Department (PFD) has changed the cost report submission rules. Prior to the 2018 cost report year, all providers were required to submit cost reports annually. Beginning with the 2018 cost report year, certain provider types will only be required to submit full cost reports every two years. A provider of one of these programs who participates in the Attendant Compensation Rate Enhancement (rate enhancement) program will be required to submit accountability reports in the years that they are not required to submit full cost reports. Providers who do not participate in the rate enhancement program will only be required to submit cost reports every two years; no reports will be required in the interim years if they continue to be non-participants in the rate enhancement program. The cost report submission schedule will be included in the annual cost report request sent via email; it will also be available on the HHSC PFD website.

As a result of the change in cost and accountability report submission requirements, the Cost Report and Accountability Report training will be

required in the year that cost reports are collected for a program. The training taken in the cost report submission year will award a preparer the necessary credit to complete that year's cost report and the following year's accountability report.

Please note that due to the schedule of the implementation of the change in submission requirements, preparers of the following cost reports will be required to take the 2020 Cost/Accountability Report and 2021 Accountability Report training to complete 2020 Cost/Accountability Report and the 2021 Accountability Report for those programs, regardless of whether they attended the 2019 Cost Report training for those programs:

- 2020 NF Pediatric Care Facilities or other NF Special Classes Cost Report;
- 2020 Home and Community-based Services Cost Report;
- 2020 Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions Cost Report; and
- 2020 Residential Care Cost Report.

The 2020 Cost/Accountability Report and 2021 Accountability Report training will award the appropriate credits in order the preparer to submit the 2020 Cost/Accountability Report and the following year's Accountability Report for the applicable program.

Preparers of the following cost or accountability reports who have taken the 2019 Cost Report training will be able to complete the following reports without attending a 2020 Cost/Accountability Report and 2021 Accountability Report training:

- 2021 Community Living Assistance and Support Services (CLASS) Case Management Agencies (CMA), Primary Home Care (PHC) and CLASS Direct Services Agencies (DSA) (CPC) Accountability Report;
- 2021 Day Activity and Health Services (DAHS) Accountability Report;
- 2021 Deaf-blind Multiple Disabilities (DBMD) Accountability Report; and
- 2020 Department of Family and Protective Services (DFPS) 24-Hour Residential Child Care (24 RCC) Cost Report.

PROVIDER FINANCE WEBSITE

The HHSC Provider Finance Department (PFD) website contains program specific cost report instructions, cost report training information and materials, payment rates, and web links for training information and registration. Additional information and features are added periodically. We encourage you to visit our website at:

<https://rad.hhs.texas.gov/long-term-services-supports>

RESOURCES

Please contact the PFD Long-Term Services and Supports (LTSS) Center for Information and Training (CIT) if you have any questions about the information in this letter at: RAD-LTSS@hhsc.state.tx.us or (512) 424-6637.

Sincerely,

[signature on file]

Brooke Ellison
Deputy Director, HHSC PFD